



STATE OF NEVADA
STATE BOARD OF EQUALIZATION

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CHRISTOPHER G.
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Secretary

In the Matter of)	
)	
William J. Walsh)	
APN: 139-32-214-023)	
Clark County, Nevada)	
PETITIONER)	
)	Case No. 14-158
Michele Shafe)	
Clark County Assessor)	
RESPONDENT)	
)	
Appeal of the Decision of the)	
CLARK COUNTY)	
BOARD OF EQUALIZATION)	

NOTICE OF DECISION

Appearances

William J. Walsh appeared on behalf of himself (Taxpayer).

Jeff Payson appeared on behalf of the Clark County Assessor's Office (Assessor).

Summary

The matter of the Taxpayer's petition for review of property valuations for the 2014-15 Secured Roll within Clark County, Nevada, came before the State Board of Equalization (State Board) for hearing in Las Vegas, Nevada, on July 29, 2014 after due notice to the Taxpayer and the Assessor.

The State Board, having considered all evidence, documents and testimony pertaining to the valuation of the property in accordance with NRS 361.227, hereby makes the following Findings of Fact, Conclusions of Law and Decision.

FINDINGS OF FACT

- 1) The State Board is an administrative body created pursuant to NRS 361.375.
- 2) The State Board is mandated to hear all appeals of property tax assessments pursuant to NRS 361.360 and NRS 361.400.

- 3) The Taxpayer and the Assessor were given adequate, proper and legal notice of the time and place of the hearing before the State Board, and the matter was properly noticed pursuant to the Open Meeting Law at NRS 241.020. *Record, SBE page 37.*
- 4) The subject property is a one-story single family residence containing 3,370 square feet, having an effective age year of 1978, and located on .45 acres on Alta Drive in Rancho Estates, Clark County, Nevada. *See Record, SBE pages 25; 28-30; Tr., 7-29-14, p. 273, ll. 8-16.*
- 5) The Clark County Board of Equalization (County Board) ordered that the total taxable value for the subject property of \$284,214 be upheld for the 2014-2015 secured roll. *See Record, SBE pages 18 and 35.*
- 6) The State Board found the Taxpayer did not present sufficient evidence to support values different from that established by the County Board. The Assessor provided adequate information to support the taxable value upheld by the County Board. *See Tr., 7-29-14, p. 292, l. 10 through p. 293, l. 21; Record, SBE page 25.*
- 7) The State Board affirmed the decision of the County Board. *See Tr., 7-29-14, p.293, l. 22 through p. 294, l. 9.*
- 8) Any finding of fact above construed to constitute a conclusion of law is adopted as such to the same extent as if originally so denominated.

CONCLUSIONS OF LAW

- 1) The Taxpayer timely filed a notice of appeal, and the State Board accepted jurisdiction to determine this matter.
- 2) The Taxpayer and the Assessor are subject to the jurisdiction of the State Board.
- 3) The State Board has the authority to determine the taxable values in the State.
- 4) The subject property is appraised at the proper taxable value as previously determined by the County Board in accordance with NRS 361.227 for the 2014-2015 tax year. The assessed value is 35% of taxable value.
- 5) Any conclusion of law above construed to constitute a finding of fact is adopted as such to the same extent as if originally so denominated.

DECISION

The Petition of the Taxpayer is denied based on the above Findings of Fact and Conclusions of Law. The Clark County Comptroller is instructed to certify the assessment roll of the county consistent with this decision.

BY THE STATE BOARD OF EQUALIZATION THIS 20th DAY OF OCTOBER, 2014.



Christopher G. Nielsen, Secretary
CGN/ter